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Academic Fraud Behavior From The Diamond Fraud Perspective

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ABSTRACT

This research aims to determine the influence of pressure, opportunity, rationalization, capability on academic fraud. Academic fraud that occurs in the university environment includes cheating, copying from the internet, taking exams together and even using assistant for final assignments and theses. This research is quantitative research using primary data that researchers obtained from distributing questionnaires. The samples taken were obtained randomly from each batch of private university accounting students in Palembang City. The researcher processed the questionnaire using SPSS software. The research results stated that all the variables used had a simultaneous effect. The variables pressure, opportunity, capability partially have a significant effect on fraudulent behavior. In the rationalization variable, it can be seen that the significance of the results is greater than the predetermined significance, so that the rationalization variable has no effect on fraudulent behavior at private universities in Palembang City.

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INTRODUCTION

Internal control in an organization is one of the keys to successful implementation of governance. Good internal control can detect, reduce, and even prevent fraud or fraud. Fraud in the organization is caused by a lack of supervision which can cause several losses (Anggraini & Faradillah, 2022). So that prevention is needed through the implementation of appropriate and adequate internal control to prevent fraud in organizations, both in profit and non-profit organizations such as universities. Higher education as a place to produce people who have high integrity and professionalism (Ningrum et al., 2020). Universities should have special attention to prevent fraudulent practices that occur in the academic environment in order to prevent the growth of larger fraud seeds in the future. In higher education, the fraud that occurs is usually called academic fraud. The practice of academic fraud according to the facts is still widely found in universities (Dewi & Pertama, 2020).

Academic fraud is a dishonest act that is done consciously and intentionally to achieve academic success (Kristanto et al., 2020). Academic fraud that occurs in the university environment includes cheating, copying from the internet, taking exams together and even using assistant for final assignments and theses. Academic fraud that is committed can form bad morals and can have an impact on the quality, ethics, and professionalism in the world of work in the future. (Rahmadina & Hapsari, 2020). Academic fraud is caused by several factors such as pressure, opportunity, rationalization, and capability which are dimensions of the fraud diamond (Pramudyastuti et al., 2020). Pressure is a condition that forces the mind to do something. Pressure is a necessity to get good grades or graduation, opportunity is an opportunity or flexibility to commit fraud, rationalization is defined as an act that is as usual or something that is allowed or rational, capability is defined as an attitude of confidence in doing and influencing to commit frau (Dewi & Pertama, 2020). Factors that cause academic fraud are increasingly developing as the world of education and

technology develops which affects the behavior of the academic community in higher education. This behavior will form a generation that does not understand the meaning of integrity.

Several cases of academic fraud that occur in universities that are increasingly widespread in higher education are interesting things to research. The board of professors of the University of Indonesia said that cases of academic fraud in the form of plagiarism are increasingly widespread in universities and are carried out not only from among students but also lecturers and researchers. (Suara.com, 2021). If the cheating is maintained, it can make a bad and sustainable habit. Of course, this is something that is not desirable, especially in the formation of the character of the academic community that upholds the value of honesty (Kristanto et al., 2020). Therefore, this study analyzes the influence of the factors that cause fraud diamond on the behavior of academic fraud which is expected to provide benefits for students to build good thinking to avoid fraud and for lecturers and researchers, of course, to avoid fraudulent behavior and prevent fraudulent behavior in the university environment.

RESEARCH METHODS

This research is quantitative research which aims to describe the identified variables through frequencies and averages and to cross each dimension for each variable. This research was conducted at a private university in Palembang City. The population in this study were accounting students. Sampling was carried out randomly for each batch of students.

This research uses primary data obtained directly from the source. Data was collected through a survey method, namely through a questionnaire. Questionnaires were distributed from August to October 2023. The researcher oversaw the questionnaire collecting personally, maintaining direct contact and being able to explain completed surveys to facilitate direct gathering of data through tabulation. The method used to analyze data in this research uses Statistical Product and Service Solutions (SPSS) software as a conceptual model testing tool. This research conducted instrument tests and multiple regression analysis.

RESULTS AND DISCUSSION

Result

Instrument Test

Table 1: Pressure Variable Validity Test Results

Correlations							
		P1	**P2**	**P3**	**P4**	**P5**	**PRESSURE**
P1	Pearson Correlation	1	.583**	.419**	.410**	.116**	.689**
	Sig. (2-tailed)		.000	.000	.000	.235	.000
	N	107	107	107	107	107	107
P2	Pearson Correlation	.583**	1	.425**	.418**	.162	.693**
	Sig. (2-tailed)	.000		.000	.000	.096	.000
	N	107	107	107	107	107	107
P3	Pearson Correlation	.419**	.425**	1	.992**	.312**	.866**
	Sig. (2-tailed)	.000	.000		.000	.001	.000
	N	107	107	107	107	107	107
P4	Pearson Correlation	.410**	.418**	.992**	1	.315**	.862**
	Sig. (2-tailed)	.000	.000	.000		.001	.000
	N	107	107	107	107	107	107
P5	Pearson Correlation	.116	.162*	.312**	.315**	1	.536**
	Sig. (2-tailed)	.235	.096	.001	.001		.000
	N	107	107	107	107	107	107
PRESSURE	Pearson Correlation	.689**	.693**	.866**	.862**	.536**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107
**. Correlation is significant at the 0.01 level (2-tailed).							

Based on the table above, it can be concluded that all indicators used in the pressure variable are valid, indicated by the Sig value. (2-tailed) equal to 0.000 which is smaller than the alpha value used in the study of 0.05

Table 2: Pressure Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	**N of Items**
.777	5

Based on the table above, there are 5 question items / indicators with a Cronbrach's Alpha value of 0.777 which is greater than 0.6, it can be concluded that all question items / indicators on the pressure variable are reliable.

Table 3: Opportunity Variable Validity Test Results

Correlations							
		O1	**O2**	**O3**	**O4**	**O5**	**OPPORYUNITY**
O1	Pearson Correlation	1	.759**	.704**	.202*	.303**	.762**
	Sig. (2-tailed)		.000	.000	.037	.001	.000
	N	107	107	107	107	107	107
O2	Pearson Correlation	.759**	1	.877**	.159	.253**	.771**
	Sig. (2-tailed)	.000		.000	.102	.009	.000
	N	107	107	107	107	107	107
O3	Pearson Correlation	.074**	.877**	1	.148	.235**	.749**
	Sig. (2-tailed)	.000	.000		.128	.015	.000
	N	107	107	107	107	107	107
O4	Pearson Correlation	.202*	.159	.148	1	.746**	.675**
	Sig. (2-tailed)	.037	.102	.128		.000	.000
	N	107	107	107	107	107	107
O5	Pearson Correlation	.303**	.253**	.235*	.746**	1	.738**
	Sig. (2-tailed)	.001	.009	.015	.000		.000
	N	107	107	107	107	107	107
OPPORYUNITY	Pearson Correlation	.762**	.771**	.749**	.675**	.738**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107
**. Correlation is significant at the 0.01 level (2-tailed).							
*. Correlation is significant at the 0.05 level (2-tailed).							

Based on the results of data processing presented in the table above, it can be explained that the entire Sig value. (2-tailed) is 0.000 which is smaller than the alpha value of 0.05, it can be concluded that all indicators on the opportunity variable are valid.

Table 4: Opportunity Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	**N of Items**
.780	5

The table above shows that all question items on the opportunity variable with a Cronbrach's Alpha value of 0.780 which is greater than 0.6, it can be concluded that all items / indicators are reliable.

Table 5: Rationalization Variable Validity Test Results

Correlations							
		R1	**R2**	**R3**	**R4**	**R5**	**RATIONALIZATION**
R1	Pearson Correlation	1	.754**	.565**	.448**	.285**	.721**
	Sig. (2-tailed)		.000	.000	.037	.003	.000
	N	107	107	107	107	107	107
R2	Pearson Correlation	.754**	1	.589**	.529**	.468**	.791**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
R3	Pearson Correlation	.565**	.589**	1	.804**	.759**	.901**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	107	107	107	107	107	107
R4	Pearson Correlation	.448**	.529**	.804**	1	.846**	.890**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
R5	Pearson Correlation	.285**	.468**	.759**	.846**	1	.836**
	Sig. (2-tailed)	.003	.000	.000	.000		.000
	N	107	107	107	107	107	107
RATIONALIZATION	Pearson Correlation	.712**	.791**	.901**	.890**	.836**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107
**. Correlation is significant at the 0.01 level (2-tailed).							

The table above shows that all indicators on the rationalization variable are valid as indicated by an alpha value of 0.05 which is greater than the Sig. (2-tailed) value on each indicator of 0.000.

Table 6: Rationalization Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	**N of Items**
.882	5

From the table, it can be seen that the Cronbrach's Alpha value is 0.882 with 5 question items which are greater than 0.6, so it can be concluded that all items / indicators on the rationalization variable are reliable.

Table 7: Capability Variable Validity Test Results

Correlations							
		C1	**C2**	**C3**	**C4**	**C5**	**CAPABILITY**
C1	Pearson Correlation	1	.694**	.631**	.305*	.209*	.692**
	Sig. (2-tailed)		.000	.000	.001	.031	.000
	N	107	107	107	107	107	107
C2	Pearson Correlation	.694**	1	.673**	.378**	.381**	.773**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
C3	Pearson Correlation	.631**	.673**	1	.552**	.562**	.862**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	107	107	107	107	107	107
C4	Pearson Correlation	.305**	.378**	.552**	1	.814**	.802**
	Sig. (2-tailed)	.001	.000	.000		.000	.000
	N	107	107	107	107	107	107
C5	Pearson Correlation	.209*	.381**	.562*	.814**	1	.789**
	Sig. (2-tailed)	.031	.000	.000	.000		.000
	N	107	107	107	107	107	107
CAPABILITY	Pearson Correlation	.692**	.773**	.862**	.802**	.789**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107
**. Correlation is significant at the 0.01 level (2-tailed).							
*. Correlation is significant at the 0.05 level (2-tailed).							

The table above presents the results of testing the validity of the capability variable, based on this table, it can be concluded that all indicators are valid for their variables. This is indicated by the Sig. (2-tailed) value of each indicator is 0.000 which is smaller than the alpha value of 0.05.

Table 8: Capability Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	**N of Items**
.840	5

The table above shows that the Croncbach's Alpha value is 0.840 which is greater than 0.6, so it can be said that all indicators on the capability variable are reliable to use.

Table 9: Validity Test Results of Academic Fraud Variables

Correlations							
		PC1	**PC2**	**PC3**	**PC4**	**PC5**	**ACADEMIC FRAUD**
PC1	Pearson Correlation	1	.420**	.399**	.326*	.060	.602**
	Sig. (2-tailed)		.000	.000	.001	.538	.000
	N	107	107	107	107	107	107
PC2	Pearson Correlation	.420**	1	.569**	.597**	.220*	.757**
	Sig. (2-tailed)	.000		.000	.000	.023	.000
	N	107	107	107	107	107	107
PC3	Pearson Correlation	.399**	.569**	1	.624**	.317**	.800**
	Sig. (2-tailed)	.000	.000		.000	.001	.000
	N	107	107	107	107	107	107
PC4	Pearson Correlation	.326**	.597**	.624**	1	.274**	.763**
	Sig. (2-tailed)	.001	.000	.000		.004	.000
	N	107	107	107	107	107	107
PC5	Pearson Correlation	.060*	.220*	.317**	.274**	1	.610**
	Sig. (2-tailed)	.538	.023	.001	.004		.000
	N	107	107	107	107	107	107
ACADEMIC FRAUD	Pearson Correlation	.602**	.757**	.800**	.763**	.610**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107
**. Correlation is significant at the 0.01 level (2-tailed).							
*. Correlation is significant at the 0.05 level (2-tailed).							

The table of analysis results above shows that each indicator is valid on the academic fraud variable, indicated by the alpha value used by researchers 0.05 greater than the Sig. (2-tailed) value of each indicator 0.000.

Tabel 10: Reliability Test Results for Academic Fraud Variables

Reliability Statistics	
Cronbach's Alpha	**N of Items**
.718	5

The table above is a table of data processing results using SPSS, the results show that the Cronbrach's Alpha value is 0.718 which is greater than 0.6, it can be concluded that the items / indicators on the academic fraud variable are reliable.

Based on the results of data processing by testing instruments using validity and reliability tests on the variables used (independent and dependent), it can be concluded that the instruments used are valid in measuring academic fraud and reliable if used several times in measuring the same object.

Table 11: Regression Analysis test results First output

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.672[a]	.451	.430	.36557
a. Predictors: (Constant), CAPABILITY, PRESSURE, OPPOORTUNITY, RATIONALIZATION				

The table above is a summary model table which provides a description of the R value which is the correlation coefficient, from the table the R value is 0.672 which indicates that the relationship between the dependent variable (fraudulent behavior) is strongly related to the independent variable (pressure, opportunity, rationalization and capability); for the R square value with a value of 0.451 explains that the closeness of the relationship between the dependent and independent variables is 45.1% while the std. error of the estimate = 0.336557 shows the size of the variance of the regression model that occurs.

Table 12: Simultaneous Significant test results (F test) Second output

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.200	4	2.800	20.952	.000[b]
	Residual	13.631	102	.134		
	Total	24.831	106			
a. Dependent Variable: ACADEMIC FRAUD b. Predictors: (Constant), CAPABILITY, PRESSURE, OPPOORTUNITY, RATIONALIZATION						

The table above is the second output of the regression analysis conducted using SPSS. This table is an ANoVA table, which shows overall testing or the feasibility of the regression model as a whole. Based on the table above, it can be seen that the Sig. value is 0.000 which is smaller than 0.05, it can be concluded that overall the variables used by the model are feasible to use.

Table 13: Partial Significance test results (t-Test) Third output

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.238	.342		3.617	.000
	PRESSURE	.373	.066	.437	5.686	.000
	OPPOORTUNITY	.109	.064	.248	3.038	.003
	RATIONALIZATION	-.004	.082	-.006	-.043	.966
	CAPABILITY	.164	.092	.253	1.789	.077
a. Dependent Variable: ACADEMIC FRAUD						

The table above is the third output of the regression analysis carried out. based on the table above, it can be concluded that there are two variables with a Sig. value greater than the alpha used, namely 0.05, these variables are rationalization and capability variables. This means that separately the two variables have no effect on the academic fraud variable. However, when the razionalization variable

is removed from the model, the capability variable gives an influential decision on the academic fraud variable as shown in the data processing table below.

Table 14: Simultaneous Significant test results (t-Test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.238	.340		3.636	.000
	PRESSURE	.373	.064	.436	5.793	.000
	OPPOORTUNITY	.194	.063	.248	3.091	.003
	CAPABILITY	.161	.052	.248	3.096	.003
a. Dependent Variable: ACADEMIC FRAUD						

Furthermore, researchers used the table above to create a regression model for the academic fraud variable. Based on the unstandardized B value, the following regression equation can be made:

$$Academic\ Fraud = 1{,}238 + 0{,}373\ Pressure + 0{,}194\ Opportunity + 0{,}161\ Capability$$

CONCLUSIONS AND RECOMMENDATION

The significance value of F is 0.000 <0.05, which means that the resulting significance value is smaller than the maximum significance value that has been determined, so it can be concluded that the variables of pressure (X_1), opportunity (X_2), rationalization (X_3), ability (X_4) have a significant influence on the academic fraud variable (Y) together. The t test results on the Pressure variable produce a significance value smaller than the predetermined significance value where the significance value of t is 0.000 <0.05, so it can be stated that partially the Pressure variable has a significant effect on the academic fraud variable. The results of the t test on the Opportunity variable produce a significance value smaller than the predetermined significance value, so it is concluded that partially the Opportunity variable has an effect on the academic fraud variable.

The t test result on the Rationalization variable is 0.966, which means it is greater than the predetermined significance value of 0.05. Thus the rationalization variable is stated to have no effect on academic fraud at private universities in Palembang City. The results of the t test on the Capability variable resulted in a significance value smaller than the predetermined significance value, so it was concluded that partially the Capability variable had an effect on the academic fraud variable. Based on the Fraud Diamond Theory component, in committing fraud there is pressure from several parties such as family, social environment and institutions. High expectations from parents to get good grades, competition with peers or school colleagues who have high achievements, requirements for obtaining scholarships also trigger students to commit academic fraud. The next component is opportunity. The opportunity to commit academic cheating is based on a lack of supervision in exams or assignments. An academic system that does not have an effective cheating detection mechanism. Use of technology to copy someone else's work, easy access to study materials, or use of a device to look up answers on a test. Rationalization allows fraudsters to feel that their actions are acceptable. Students often think that the education system is unfair so that cheating is justified, believing that the cheating they do does not harm other people or is only done once so this behavior is considered normal. An individual's ability to commit academic fraud includes the belief that they can cheat without being discovered, the ability to organize and hide traces of their cheating. Implementation in Academic Fraud Prevention.

To prevent academic cheating based on Fraud Diamond Theory by providing psychological support and counseling for students who experience pressure. Increase supervision during exams

and tighten proctoring rules, using anti-plagiarism technology and other cheating detection systems. Providing regular outreach on ethics and academic integrity. Educate students about the risks and consequences of cheating and limit access to resources that can be used to cheat. Students need to have the ability to logically separate positive and negative behaviors. This aims to reduce the incidence of academic fraud and help undergraduate students become excellent workforce candidates. For future research, it is expected to use different research variables and involve a wider population coverage.

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